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E. R. Witt  
Attorney for Applicant

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Appl. No.	:	10/761,713	Confirmation No.:	3703
Applicant	:	Pei-Yuan Lee		
Title	:	PUNCHING APPARATUS HAVING DETACHABLE HANDLE DEVICE		
Filed	:	January 21, 2004		
TC/A.U.	:	3724		
Examiner	:	Stephen Choi		
Docket No.	:	3507.2.30		
Customer No.	:	21552		

Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION**

Dear Sir:

This paper is filed in response to the Final Office Action of December 2, 2005. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.